



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTAs), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Kim M. Qually Date Reviewed: 9/16/99

Ancillary Document being reviewed (provide number and title): PTB 91-5 Taxation of real property exempt to taxable and property taxable to exempt

Date last Issued: 1/15/91

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-16-130 Change in taxable status of nongovernmental real property and WAC 458-16-150 Cessation of use – Taxes collectible for prior years.

Purpose of the document: **To describe the following:**

- **The duties of an assessor when exempt property becomes taxable;**
- **When the payment of back taxes is due;**
- **The consequences of not paying the back taxes in a timely manner;**
- **What occurs when the taxable property is acquired by a unit of government or a foreign government; and**
- **When a segregation must take place because of the back taxes owing.**

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Review recommendation:

A. Update

B. Repeal

C. Leave as is

D. Incorporate into rule and repeal

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input checked="" type="checkbox"/>

Briefly explain your recommendation: The information provided in this bulletin explains the mechanics of how back taxes are collected and what occurs when they are not timely paid. It also explains how taxable real property is handled when it becomes taxable. This information is not contained in the rule at present. The information provided in the bulletin should be incorporated into these two rules to provide the taxpayer with a complete picture of what occurs when exempt property becomes taxable or taxable property becomes exempt.

Manager Action:	<input type="checkbox"/> Accepted recommendation	Date: _____
	<input type="checkbox"/> Returned for further review	Date: _____

Comments _____